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DATE: September 29, 2004

COMMISSIONER FOR PATENTS  
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Signature:

Paul D Heydon  
Paul D. Heydon

RE: Docket No. FR920000032US1. Application No. 09/838,420. Art Unit 2176.  
Filing Date 04/19/2001. Examiner: Robert Stevens.

Sir:

Transmitted herewith for filing is correspondence regarding the application of:  
Inventors: Bauchot et al.

For: Method and System in an Electronic Spreadsheet for Managing and Handling User-Defined Options

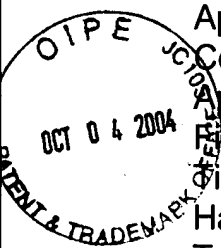
Enclosed is:

X Amendment and Reply to First Office Action.

Kindly acknowledge receipt of this correspondence by returning the enclosed postcard.

Respectfully submitted,

Paul D Heydon  
Paul D. Heydon  
Reg. No. 46,769



Appl. No.: 09/838420

Confirmation No.: 3568

Applicants: Frederic Bauchot et al.

Filed: 04/19/2001

Title: Method and System in an Electronic Spreadsheet for Managing and Handling User-defined Options

T.C./A.U.: 2176

Examiner: Robert Stevens

Docket No.: FR920000032US1

Customer No.: 46033

Commissioner for Patents

PO Box 1450

Alexandria VA 22313-1450

**Amendment and Reply to Office action of July 2, 2004**

Sir:

In response to the Office action of July 2, 2004, the Assignee (IBM) respectfully submits the following Amendment and Reply.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Amendments to the Drawings begin on page 7 of this paper, and include attached replacement sheets.

Remarks/Arguments begin on page 8 of this paper.

An Appendix including attached replacement sheets is attached following page 13 of this paper.